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News items

Anonymous

which, apparently, means that the inventories were taken by all the employes of the company, whereas the facts probably are that the inventories were taken by employes of the company; that is, by some of the employes.

There is a tendency, also, to omit prepositions. It is better to say, "the cash on deposit at December 31, 1919," than "the cash on deposit, December 31, 1919." This rule is not, however, a hard and fast one, and we say repeatedly, "the year ended December 31, 1919," omitting the *on*, and, in certificates, "the year ended that date." These, however, are set expressions. Generally speaking, prepositions should not be omitted.

It is better not to place an adverb or a phrase between the infinitive and its sign *to; e.g.*, "We are unable to satisfactorily effect a reconciliation." This is what is called the split infinitive, and while permissible to avoid an awkward construction, it is usually considered poor. "We are unable satisfactorily to effect a reconciliation" is correct.

In speaking of the difference between two things we should be careful to specify the two things between which the difference exists. Notice what this sentence says: "The shortage of $2.24 represents the difference between the bank balance as shown by the company and the bank." It says that the difference is between the balance and the bank. The difference is really between the balance as shown by the Company and that shown by the bank.

A participle should not introduce a sentence unless it logically modifies the subject of the sentence. Under accounts receivable we sometimes find this comment: "Having reviewed the accounts with the credit manager, all appear to be collectible." Obviously, this is impossible, because the subject of the sentence is *all*, meaning all the accounts, and *having reviewed* cannot modify that. Probably the best way to say this is, "The accounts were reviewed with the credit manager and appear to be collectible." Or, we might say "The accounts having been reviewed with the credit manager, all appear to be collectible." This is what is known as the absolute construction and is grammatically correct, but it is a loose construction and does not express the true relation between the subordinate idea and the main idea, and should not be used too frequently.

The placing of commas gives us all trouble at times. It is a Haskins & Sells rule to use a comma after each of a series of three or more words where the conjunction *and* is used between the last two words. For instance, when we say "land, buildings, and equipment," we put a comma after *land* and one after *buildings*.

One comma rule that needs to be emphasized is that when an adjective phrase or group is restrictive it should not be preceded by a comma. For instance, if we say that the factory expenses were distributed on the basis of the materials which were consumed in manufacture, and place no comma after the word *materials*, the implication is that not all the materials were used in manufacture, and that the expenses were distributed on the basis of the amount of materials which were used; but if we put a comma after *materials*, the clause ceases to be restrictive and becomes merely descriptive. The implication is then that the expenses were distributed on the basis of materials; that is, all the materials, and that as an afterthought it is added that the materials were used in manufacture.

(*To be concluded*)

We note with pleasure that Mr. H. F. Farrington, manager of the Watertown office, and Mr. H. L. Patch, of the Cincinnati office, have recently passed the C. P. A. examinations in their respective States of New York and Ohio.